

**CALIFORNIA HIGH-SPEED RAIL AUTHORITY  
DUTY STATEMENT**

**PARF #46-9-061**

<b>CLASSIFICATION TITLE</b> Associate Management Auditor	<b>OFFICE/BRANCH</b> Audits	<b>LOCATION</b> Sacramento
<b>WORKING TITLE</b> Auditor	<b>POSITION NUMBER</b> 311-001-4159-VAR	<b>EFFECTIVE</b> 11/15/18

**GENERAL STATEMENT:**

Under the general direction of the California High-Speed Rail Authority's (Authority) Senior Management Auditor, the Associate Management Auditor is responsible for conducting technical and fiscal audits and reviews of the high-speed rail project's programs, management processes and practices, contracts and funds. The Associate Management Auditor independently conducts complex financial, compliance and performance audits to ensure that state and federal resources of the high-speed rail program are properly expended and managed in accordance with state and federal laws, regulations and guidelines.

**TYPICAL DUTIES:**

All work is to be accomplished in accordance with the State and federal laws, rules, regulations and guidelines, Generally Accepted Governmental Audit Standards (GAGAS), and International Standard for the Professional Practice of Internal Auditing (ISPPIA).

Percentage      Job Description  
Essential (E)/Marginal (M)

- 30% (E)      Ensure that preliminary planning engagement objectives are achieved in a timely manner:
- Perform detailed audits, reviews and evaluations of Authority programs, operations, policies, and procedures
  - Develops scope and objectives.
  - Gather and analyze preliminary information such as laws, regulations, organization charts, policies and procedures, and prior audit reports.
  - Document work performed.
- 30% (E)      Ensure that fieldwork and engagement objectives are achieved in a timely manner:
- Reviews accounts, records and reports of Authority operations and evaluate their compliance with state and federal laws, rules and regulations.
  - Conduct interviews with Authority staff and partners to gather relevant evidence and information.
  - Document and test internal controls
  - Test sample transactions
  - Document work performed.

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- 25% (E) Ensure that reporting and engagement objectives are achieved in a timely manner:
- Develop findings and recommendations.
  - Draft audit reports.
  - Document work performed.
- 10% (M) Administrative functions including travel claims, staff meetings, continuous improvement and performance excellence meetings. Continuing professional education in compliance with audit standards.
- 5% (E) In order to ensure audit recommendations are implemented in a timely manner:
- Consults with Authority staff and management to assist them in addressing audit recommendations, appraise performance and accomplishments and evaluate the effectiveness of operations in terms of resources available to the agency.
  - Monitors management actions taken to ensure that recommendations are implemented.
  - Assists Senior Management Auditor in reporting corrective actions implemented to external audit entities.

**SUPERVISION EXERCISED OVER OTHERS:**

None. May act as an auditor-in-charge when multiple auditors of the same classification are performing a large or complex audit, review, or evaluation.

**KNOWLEDGE AND ABILITIES:**

Knowledge of: Elementary statistics; organization and management in the public and private sector, current trends, and problems in governmental management; principles of electronic data processing, the uniform accounting system, and the financial organization and procedures of the State of California, policies, rules, and regulations of the Legislature, State Controller, State Treasurer, Department of Finance, and central control agencies as they relate to State agency financial and program management activities.

Ability to: Conduct financial and management evaluations of a variety of State agencies, governmental jurisdictions, and other entities; make investigations of accounting and financial organization procedures and problems; communicate effectively; analyze data; and take effective action.

**SPECIAL PERSONAL CHARACTERISTICS:**

Ability to qualify for a fidelity bond. Willingness to travel and work away from the headquarters office.

**DESIRABLE QUALIFICATIONS:**

- Working familiarity with internal auditing standards (Red Book), Generally Accepted Government Auditing Standards (Yellow Book) and other appropriate standards used in performing financial, compliance, and performance reviews of government programs.
- Knowledge of contracting laws, regulations, and practices.
- Knowledge of invoicing and billing systems and practices.
- Knowledge of Code of Federal Regulations Title 48, Part 31 and Title 49, Part 18.
- Ability to analyze information obtained during an engagement.

- Ability to plan and organize audits, assume full responsibility for less complex audit assignments.
- Ability to plan and organize a variety of audits and reviews.
- Work effectively with top level managers.
- Ability to apply methods of auditing, including through information technology systems.
- Knowledge of organization and management of State government agencies.
- Understanding of program planning and evaluation.
- Knowledge of generally accepted auditing techniques, including performance, financial, and compliance auditing.
- Knowledge of accounting systems and knowledge of contract invoicing and billing, including overhead cost rates.
- Takes initiative, self-starter
- Analytical skills
- Accepts constructive criticism
- Ability to write effectively in narrative form
- Ability to work independently and as part of a team
- Proficiency with the following information technology tools: Microsoft (MS) Word, Excel, Internet Explorer and Outlook

#### **CONSEQUENCE OF ERROR/RESPONSIBILITY FOR DECISIONS:**

Errors may have a significant impact on the internal and external operations of the Authority. The incumbent should exercise a high degree of initiative, independent judgment, and confidentiality in performing the duties of the Associate Management Auditor.

#### **PUBLIC AND INTERNAL CONTACTS:**

Maintain professional external working relationships with contractors, local government staff, outside entities, and private consultants, as well as the Authority's Board of Directors, Executive Staff and other Authority personnel.

#### **PHYSICAL, MENTAL, AND EMOTIONAL ABILITIES:**

Develop and maintain cooperative working relationships. Must deal effectively with pressure; maintain focus and intensity yet remain optimistic and persistent, even under adversity. Maintain and operate within a work environment that encourages creative thinking and innovation. Develop new insights into situations and apply innovative solutions to make organizational improvements. Maintain and operate within an organizational culture, which encourages others to provide the quality of service essential to high performance. Consider and respond appropriately to the needs, feelings, and capabilities of different people in different situations, is tactful and treats others with respect. Adjust rapidly to new situations warranting attention and resolution.

#### **WORK ENVIRONMENT:**

While at their base operation, employees will work in a climate-controlled office under artificial lighting but may be required to travel, to meet with customers, or attend meetings and conferences. Employees may be required to sit for long periods of time using keyboard and video display terminal.

I have read, and understand the duties listed above and can perform them either with or without reasonable accommodation. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

Name of Employee: \_\_\_\_\_

Signature:	Date:
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I have discussed the duties with and provided a copy of this duty statement to the employee named above.

Name of Supervisor \_\_\_\_\_

Signature:	Date:
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**CALIFORNIA HIGH-SPEED RAIL AUTHORITY**  
**DUTY STATEMENT**

**PARF 46-9-061**

<b>CLASSIFICATION TITLE:</b> Staff Services Management Auditor	<b>OFFICE/BRANCH</b> Audit	<b>LOCATION</b> Sacramento
<b>WORKING TITLE:</b> Auditor	<b>POSITION NUMBER:</b> 311-001-5841-xxx	<b>EFFECTIVE:</b> 11/15/18

**GENERAL STATEMENT:**

Under the direction of the California High-Speed Rail Authority's (Authority) Senior Management Auditor, the Staff Services Management Auditor is responsible for conducting technical and fiscal audits and reviews of the high-speed rail project's programs, management processes and practices, contracts, and funds. The Staff Services Management Auditor conducts financial, compliance and performance audits to ensure that state and federal resources of the high-speed rail program are properly expended and managed in accordance with state and federal laws, regulations and guidelines.

**TYPICAL DUTIES:**

All work is to be accomplished in accordance with the State and federal rules, regulations and guidelines, Generally Accepted Governmental Audit Standards (GAGAS), and International Standard for the Professional Practice of Internal Auditing (ISPPA).

Percentage      Job Description  
Essential (E)/Marginal (M)

- 40% (E)      Ensure that fieldwork and engagement objectives are achieved in a timely manner:
- Reviews accounts, records and reports of Authority operations and evaluate their compliance with state and federal laws, rules and regulations.
  - Conduct interviews with Authority staff and partners to gather relevant evidence and information.
  - Document and test internal controls. Test sample transactions.
  - Document work performed.
- 30% (E)      Ensure that preliminary planning and engagement objectives are achieved in a timely manner:
- Perform detailed audits, reviews and evaluations of Authority programs, operations, policies, and procedures.
  - Gather and analyze preliminary information such as laws, regulations, organization charts, policies and procedures, and prior audit reports.
  - Develop findings and recommendations.
  - Document work performed.
- 20% (E)      Ensure that reporting and engagement objectives are achieved in a timely manner:
- Develop findings and recommendations.
  - Document work performed.
- 10% (M)      Administrative functions including travel claims, staff meetings, continuous improvement and performance excellence meetings. Continuing professional education to comply with audit standards.

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## **SUPERVISION EXERCISED OVER OTHERS**

None.

## **KNOWLEDGE AND ABILITIES:**

**Knowledge of:** Principles and practices of organizational management, accounting, and auditing.

**Ability to:** Learn and apply general and specialized accounting and management auditing principles and procedures as used in State Government.

## **SPECIAL PERSONAL CHARACTERISTICS:**

Ability to qualify for a fidelity bond. Willingness to travel and work away from the headquarters office.

## **DESIRABLE QUALIFICATIONS**

- Familiarity with internal auditing standards, Generally Accepted Government Auditing Standards (federal yellow book) and other appropriate standards used in performing financial, compliance, and performance reviews of government programs.
- Familiarity with contracting laws, regulations, and practices.
- Knowledge of invoicing and billing systems and practices.
- Ability to analyze information obtained during an engagement.
- Ability to perform a variety of audits and reviews; work effectively with top level managers.
- Familiarity with methods of auditing, including through information technology systems.
- Knowledge of generally accepted auditing techniques, including performance, financial, and compliance auditing.
- Knowledge of accounting systems and knowledge of contract invoicing and billing, including overhead cost rates.
- Analytical skills
- Takes initiative and is a self-starter
- Accepts constructive criticism
- Ability to write effectively in narrative form
- Ability to work independently and as part of a team
- Effective verbal and written communication
- Proficiency with the following information technology tools: Microsoft (MS) Word, Excel, Internet Explorer and Outlook.

## **CONSEQUENCES OF ERROR/RESPONSIBILITY FOR DECISIONS**

Errors may have a significant impact on the internal and external operations of the Authority. The incumbent should exercise a high degree of initiative, independent judgment, and confidentiality in performing the duties of the Staff Services Management Auditor.

## **PUBLIC AND INTERNAL CONTACTS**

Maintain professional external working relationships with contractors, local government staff, outside entities, and private consultants; as well as internal contacts with the Authority's Board of Directors, Executive Staff and other

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Authority personnel.

### **PHYSICAL, MENTAL AND EMOTIONAL REQUIREMENTS**

Develop and maintain cooperative working relationships. Must deal effectively with pressure; maintain focus and intensity yet remain optimistic and persistent, even under adversity. Operate within a work environment that encourages creative thinking and innovation. Develop new insights into situations and apply innovative solutions to make organizational improvements. Operate with an organizational culture, which encourages others to provide the quality of service essential to high performance. Consider and respond appropriately to the needs, feelings, and capabilities of different people in different situations, is tactful and treats others with respect. Adjust rapidly to new situations warranting attention and resolution.

### **WORK ENVIRONMENT**

While at their base operation, employees will work in a climate-controlled office under artificial lighting but may be required to travel, to meet with customers, or attend meetings and conferences. Employees may be required to sit for long periods of time using keyboard and video display terminal.

I have read, and understand the duties listed above and can perform them either with or without reasonable accommodation. (If you believe you may require reasonable accommodation, please discuss this with your hiring supervisor. If you are unsure whether you require reasonable accommodation, inform the hiring supervisor who will discuss your concerns with the Reasonable Accommodation Coordinator.)

Name of Employee: \_\_\_\_\_

Signature:	Date:
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I have discussed the duties with and provided a copy of this duty statement to the employee named above.

Name of Supervisor \_\_\_\_\_

Signature:	Date:
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